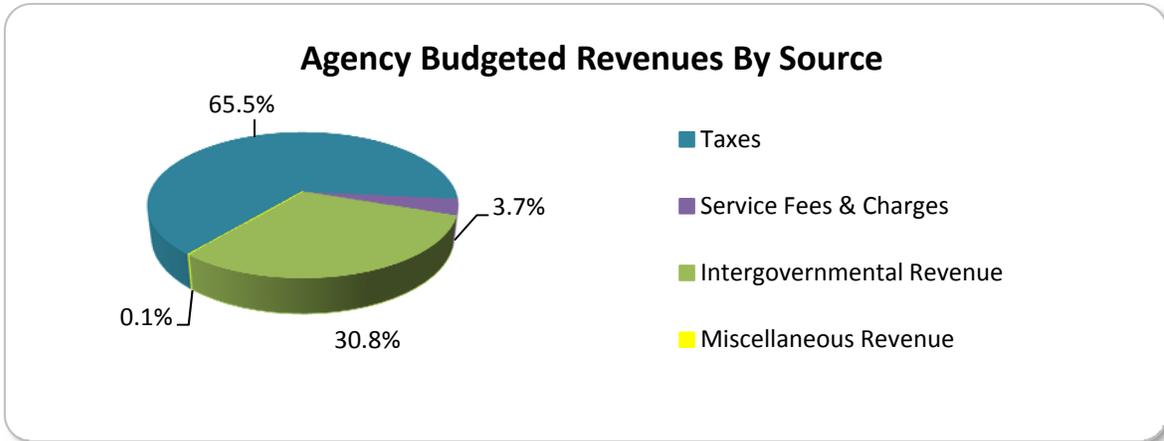
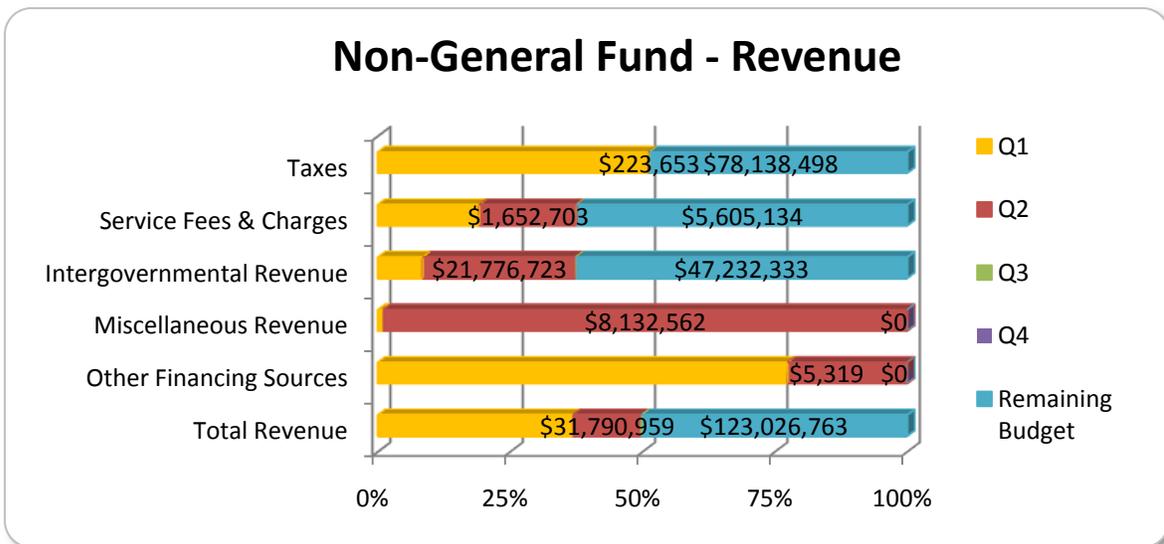


Non-General Fund Analysis



- The main sources of Non-General Fund revenue for the Franklin County Board of Developmental Disabilities (BDD) are in four major categories: Approximately 65.5% is attributable to local tax revenues through the two 3.5 mill levies. State revenues from Ohio Department of Developmental Disabilities (ODDD) and Ohio Department of Education (ODE) are another large source of revenue. Medicaid Waiver funding is from Intermediate Care Facilities for the Mentally Retarded (ICFMRs) for active treatment services provided and is the third largest revenue source and then there is a small percentage of miscellaneous revenue. In 2010, Franklin County Board of Developmental Disabilities (BDD) applied for American Recovery and Reinvestment Act (ARRA) funds through the Ohio Rehabilitation Services Commission for micro-enterprise development. BDD also applied for additional funding through the federal Department of Transportation for vehicle tracking and operation software.



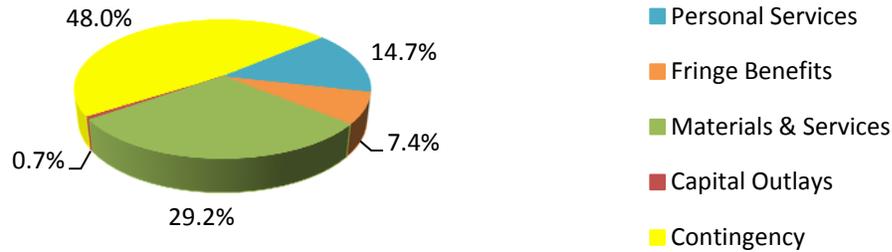
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$93,549,276	\$27,271,779	\$94,343,544	\$33,211,332	\$120,821,055	\$248,375,931
Current Year Actuals	\$90,225,138	\$31,790,959			\$122,016,097	\$245,042,860

* Current year total represents revised budget.

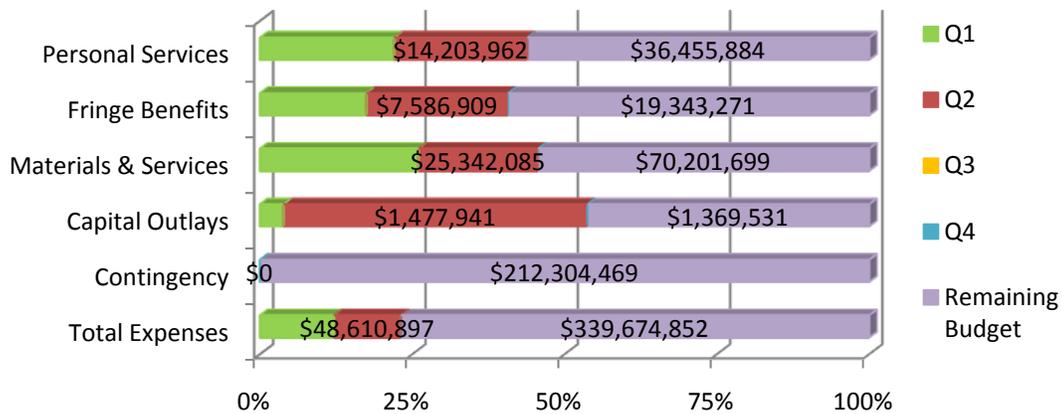
- Second quarter revenues of \$31,790,959 represent 13.0% of the budgeted amount for the year. YTD revenues of \$122,016,097 represent 49.8% of the budgeted amount for the year.
- Taxes are collected twice a year, March and July. As of the 2nd quarter, 51.28% has been collected for Real Estate Taxes and House Trailer Taxes.
- Service Fees & Charges and Intergovernmental Revenues are below 2nd quarter projections. These revenues are received predominately in the 3rd quarter.
- Receipts in Intergovernmental Revenue are primarily affected by the following:
 - Enhanced federal medical assistance for Medicaid services which provides funding for residential development for targeted populations.
 - Approved American Recovery and Reinvestment Act (ARRA) revenue, in the amount of \$1,022,767, are estimated to be received by year-end. To date, BDD has received \$836,225.
 - Additional federal ARRA funds may be awarded through a competitive grant process. It is expected that BDD will receive close to \$3 million by year end if certain competitive grants are accepted. At that time, revenues estimates will be adjusted accordingly.
- The sale of fixed assets yielded revenue in the amount of \$5,319 for the 2nd quarter in the Other Financing Sources category.
- Within the Miscellaneous Revenue, BDD received two one-time payments in the 2nd quarter in the amount of \$8,132,562 for the following: \$5,432,658 for the Community Alternative Funding System (CAFS) settlement for cost reporting years 2001-2003 and \$2,621,946 in refunds for 2008 waiver match payments from Ohio Dept of Developmental Disabilities.
- There are no other significant one-time revenues in the 2nd quarter.

Non-General Fund Analysis

Agency Budgeted Expenses By Type



Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$55,065,548	\$48,980,709	\$52,046,204	\$53,100,858	\$104,046,257	\$209,193,319
Current Year Actuals	\$53,831,211	\$48,610,897			\$102,442,108	\$442,116,960

* Current year total represents revised budget.

- Second quarter expenditures of \$48,610,897 represent 11.0% of the budgeted amount for the year or 21.2% of the total budget less contingency. YTD expenditures of \$102,442,108 represent 23.2% of the budgeted amount including the contingency or 44.6% of the budgeted amount excluding the contingency.
- Within Materials & Services, BDD has expended American Recovery and Reinvestment Act (ARRA) dollars, in the amount of \$522,895 during 2nd quarter.
- Capital Outlay projects are on target for 2nd quarter.



OMB Quarterly Report

2nd Quarter 2010 - BDD

- The 2010 Contingency budget is \$212,304,469. This amount represents reserves that will be used in later years of the levy upon board approval.
- There are no other significant one-time expenditures in the 2nd quarter.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$15,001,740	\$14,347,695	95.6%
2nd Quarter	\$15,001,740	\$14,203,962	94.7%
3rd Quarter	\$17,502,030		
4th Quarter	\$17,502,030		
Total	\$65,007,541	\$28,551,657	43.9%

- BDD's 2nd quarter personal services expenditures, at 43.06%, are slightly less than budget estimates of 46%. As of the 2nd quarter, 12 of 26 pay periods have occurred, which represents 46% of budget. BDD continues to delay hiring as a way of saving personal costs.

Budget Corrective Items

Approved

- There have been no budget adjustments approved to date.

Pending

- There are no requests currently pending that may impact the budget.

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Budget Recommendations

- Personnel cost savings are expected due to the reassigning of duties of the Director of Planning position. The expected 2010 savings after vacation and sick leave payouts is approximately \$90,000.
- The move of the Service Coordination department to the newly renovated county-owned building is expected to yield 2010 savings in operating costs of approximately \$400,000.
- BDD is aggressively pursuing additional federal ARRA funds through a competitive grant process. It is expected that BDD will receive close to \$3 million by year end if certain competitive grants are accepted. At that time, revenues estimates will be adjusted accordingly and additional appropriation will be requested.